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**STATE BOARD OF EQUALIZATION**

April 8, 1952

Dear Mr. X-----:

This is in answer to your letter of March 6 in which you request information relating to the application of the California sales tax to photo finishing work. You cite an example wherein a total charge of 79¢ is made which is itemized into a 15¢ charge for developing negatives and a 64¢ charge for eight prints at 8¢ a print.

As indicated by Section B of Sales and Use Tax Ruling 23, copy enclosed, the tax does not apply to separately stated charges for developing negatives. However, if such charges are not segregated from charges for printing pictures, the tax applies to the full charge. Accordingly, it would appear that the tax would only apply in your example to the 64¢ charge.

As also indicated by said ruling, the tax does not apply to charges for tinting or coloring pictures furnished to the finisher by the customer. However, where you print pictures for a customer and are not merely coloring pictures finished by him the tax applies to the full charge for the printing of the pictures or for the making of enlargements without deduction for charges for tinting or coloring the pictures sold, whether such charges are separately stated or not.

If you have any further questions relating to this matter we shall be happy to endeavor to answer them or you might contact a representative of our district office at 200 State Building, San Francisco 2, California, Underhill 18700.

Very truly yours,

E. H. Stetson,  
Tax Counsel

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